IN THE UNITED STATES DISTRICT COURT FOR THE NORTHERN DISTRICT OF IOWA CENTRAL DIVISION

UNITED STATES OF AMERICA,)	
Plaintiff,))	No. C05-3016-MWB
VS.)	WID CLASS IT
)	JUDGMENT
MARK A. SCHILLING and)	IN A CIVIL CASE
ZELENE M. SCHILLING,)	
)	
Defendants.)	

This action came before the Court for a Bench Trial. The issues have been tried and a decision has been rendered.

IT IS ORDERED AND ADJUDGED

Judgment is entered in favor of the Plaintiff, United States of America, with respect to Count One of the Complaint.

IT IS FURTHER ORDERED AND ADJUDGED

Plaintiff, United States of America, take nothing as to Counts Two and Three of the Complaint.

Dated: September 27, 2006	PRIDGEN J. WATKINS Clerk	
	/s/ des	
	(By) Deputy Clerk	